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05/23/2006 09:42 AM

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Subject Caselaw on adequacy of documentation for contractor costs  
-- Installment 2

Below is some research related to contractor direct costs:

### Contractor costs

Contractor's invoices, which broke down expenses into eight general categories such as labor, travel and subsistence, were sufficiently specific standing alone to meet the requirements of 40 C.F.R. § 300.160(a)(1) of the NCP, in spite of **contractor's failure to provide "project daily summaries, project daily details, reimbursable travel and subsistence logs, contractor personnel reports, equipment usage logs, and subcontractor reports. . . ."** *Chrysler Corp.*, 168 F. Supp. 2d at 769 . Cited in Grace

With respect to the EPA contractors who worked on the Site, the government provided contract summaries listing the contractor, contract number, and total contract costs. The summaries set forth the voucher and Treasury schedule numbers supporting those costs and confirming payment thereof. The government has further provided affidavits of all of the remedial project managers ("RPMs") who worked on the Findett Site between May 1983 to the present. In those affidavits, the RPMs reference specific contracts and contractors, and attest that they, inter alia, oversaw the work done by those contractors on the Site, **reviewed monthly work assignment status reports submitted by the contractors, and monitored the progress of the contractors on the Site through telephone conversations, face-to-face meetings, and on-site inspections.** Findett, 75 F Supp 2d 982 (ED Mo 1999)

Although Findett attacks the government's costs as inadequately documented, the Court disagrees. As just explained, the **type of detailed cost summaries submitted by the government here have routinely been found adequate to support its cost claims in other cases.** Furthermore, even if Findett were correct in its contention that more than that documentation is required, the **Court believes the government has provided more.** As its chief example of a cost sought by the government which, it alleges, is insufficiently supported, Findett points to **CH2M Hill** contract number 68-01-7251, under which EPA claims to have incurred \$869,779.04 in response costs. Findett contends in its brief that its accounting expert, Dale Jensen, "analyzed the documentation that was produced to Findett and the other defendants by the EPA and found that there were no invoices, progress reports, treasury schedules, or work assignments that related to the work done at the Findett Site." Leaving aside the fact that Jensen acknowledged at his deposition that he never personally reviewed the government's document production, the Court notes that Findett's contention is squarely refuted by Attachment C to Jensen's expert report, which indicates that the government in fact provided for contract number 68-01-7251 the following: **site-specific invoices indicating costs by cost type, invoice approval forms signed by the Site's RPM or other responsible site-specific EPA employee,**

**proof of payment invoices (i.e., Treasury schedules), and monthly progress reports. n8**  
Findett, 75 F Supp 2d 982 (ED Mo 1999)

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